

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

DeKalb Co Eastern Com Sch Dist (1805)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$1,773,476	\$2,266,591	\$2,181,251	\$2,351,661	33%	4%	8%
	11200 Regular Programs; Middle/Junior High	\$445,800	\$607,447	\$602,859	\$547,540	23%	-10%	-9%
	11300 Regular Programs; High School	\$1,006,632	\$1,059,655	\$1,091,993	\$1,368,612	36%	29%	25%
	11420 Vocational Education; Agriculture B	\$51,698	\$62,724	\$60,667	\$63,388	23%	1%	4%
	11450 Vocational Education; Consumer and Homemaking	\$21,724	\$34,902	\$26,334	\$28,190	30%	-19%	7%
	11510 Vocational Education; Cooperative Education	\$0	\$7,665	\$0	\$0	n/a	-100%	n/a
	12100 2007 Account Code - Gifted and Talented	\$15,943	\$12,147	\$11,844	\$0	-100%	-100%	-100%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$14,872	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$154,189	\$306,890	\$324,672	\$370,604	140%	21%	14%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$200,915	\$529,791	\$563,806	\$627,052	212%	18%	11%
	12230 Mental Disabilities; Severe Mental Disabilities	\$105,632	\$159,506	\$248,597	\$241,600	129%	51%	-3%
	12310 Physical Impairment; Orthopedic Impairment	\$81,890	\$160,440	\$196,600	\$236,146	188%	47%	20%
	12320 Physical Impairment; Multiple Disabilities	\$122,568	\$451,790	\$472,190	\$556,995	354%	23%	18%
	12330 Physical Impairment; Visual Impairment	\$85,170	\$104,994	\$108,030	\$160,221	88%	53%	48%
	12340 Physical Impairment; Hearing Impairment	\$102,776	\$155,796	\$164,720	\$203,616	98%	31%	24%
	12350 Physical Impairment; Homebound	\$4,026	\$2,587	\$3,663	\$3,771	-6%	46%	3%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$368,877	\$1,054,386	\$1,012,582	\$1,241,034	236%	18%	23%
	12510 Culturally Different; Communication Disorders	\$66,278	\$134,179	\$95,918	\$119,238	80%	-11%	24%
	12520 Culturally Different; Compensatory	\$5,343	\$0	\$0	\$11,401	113%	n/a	n/a
	12610 Learning Disability	\$0	\$185	\$377	\$404	n/a	118%	7%
	12710 Equal Opportunity At Risk	\$36,043	\$0	\$0	\$18,763	-48%	n/a	n/a
	12810 Special Education Preschool	\$189,604	\$199,590	\$243,939	\$170,089	-10%	-15%	-30%
	12900 Other Special Programs	\$25,683	\$125,893	\$228,552	\$112,520	338%	-11%	-51%
	14100 Summer School Programs; Elementary	\$24,226	\$55,853	\$42,159	\$41,336	71%	-26%	-2%
	14300 Summer School Programs; High School	\$24,932	\$20,010	\$18,967	\$23,144	-7%	16%	22%
	16100 Remediation Testing	\$32,303	\$17,695	\$6,814	\$10,048	-69%	-43%	47%
	16200 Preventive Remediation	\$25,287	\$51,007	\$42,898	\$15,123	-40%	-70%	-65%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$13,639	\$16,867	\$16,310	\$8,404	-38%	-50%	-48%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$92,515	\$147,594	\$157,983	\$183,800	99%	25%	16%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$80,936	\$117,780	\$163,435	\$111,934	38%	-5%	-32%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$39,161	\$48,947	\$53,327	\$57,256	46%	17%	7%
	22220 Library/Media Services; School Library	\$118,072	\$180,528	\$177,599	\$190,935	62%	6%	8%
	22230 Library/Media Services; Audiovisual	\$16,857	\$2,307	\$957	\$626	-96%	-73%	-35%
	24100 Office of The Principal	\$379,364	\$486,523	\$505,712	\$567,509	50%	17%	12%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$29,280	\$66,724	\$64,486	\$12,216	-58%	-82%	-81%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$0	\$5,520	n/a	n/a	n/a
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$1,531	\$13,434	\$14,384	\$1,131	-26%	-92%	-92%
	26497 2007 Account Code - Teachers Retirement Fund	\$273,953	\$468,582	\$488,192	\$252,336	-8%	-46%	-48%
Student Academic Achievement Total		\$6,016,325	\$9,131,010	\$9,391,816	\$9,929,033	65%	9%	6%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$10,791	\$18,392	\$18,961	\$0	-100%	-100%	-100%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$30,595	\$30,804	\$29,436	n/a	-4%	-4%
	21220 Guidance Services; Counseling Services	\$98,927	\$148,362	\$122,500	\$154,894	57%	4%	26%
	21340 Health Services; Nurse Services	\$8,915	\$37,242	\$34,547	\$41,144	362%	10%	19%
	21390 Health Services; Other Health Services	\$11,535	\$214,394	\$245,372	\$255,604	> 500%	19%	4%
	21430 Psychological Counseling	\$0	\$0	\$127	\$0	n/a	n/a	-100%
	21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$0	\$168,739	n/a	n/a	n/a
	22110 Improvement of Instruction; Service Area Direction	\$2,160	\$80,580	\$69,195	\$21,758	> 500%	-73%	-69%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$3,188	\$16,367	\$21,598	\$27,559	> 500%	68%	28%
	22130 Improvement of Instruction; Instructional Staff Training	\$3,363	\$0	\$150	\$0	-100%	n/a	-100%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$94,438	n/a	n/a	n/a
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$7,754	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$0	\$0	\$0	\$9,585	n/a	n/a	n/a
	23120 Board of Education; Service Area Assistants	\$43,698	\$25,057	\$17,589	\$11,953	-73%	-52%	-32%
	23190 Board of Education; Other Governing Body Services	\$50	\$0	\$0	\$0	-100%	n/a	n/a

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	23210 Executive Administration; Office of The Superintendent	\$198,375	\$262,313	\$266,762	\$300,906	52%	15%	13%
	23220 Executive Administration; Community Relations	\$3,945	\$2,780	\$3,366	\$14,855	277%	434%	341%
	23290 Executive Administration; Other Executive Administration Services	\$12,502	\$321,822	\$411,578	\$196,475	> 500%	-39%	-52%
	25730 Personnel Services; Personnel Services	\$0	\$0	\$0	\$325,901	n/a	n/a	n/a
	25750 Personnel Services; Health Services	\$336	\$47	\$374	\$435,882	> 500%	> 500%	> 500%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$3,562	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$127,526	\$139,614	\$98,846	n/a	-22%	-29%
Student Instructional Support Total		\$397,785	\$1,285,476	\$1,382,539	\$2,199,292	453%	71%	59%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$9,427	\$6,061	\$2,168	\$6,977	-26%	15%	222%
	23160 Board of Education; Promotion Expenses	\$3,186	\$3,327	\$2,827	\$3,041	-5%	-9%	8%
	25120 Fiscal Services; Service Area Direction	\$0	\$39,444	\$37,416	\$39,816	n/a	1%	6%
	25160 Fiscal Services; Financial Accounting	\$4,399	\$858	\$0	\$429	-90%	-50%	n/a
	25191 Other Fiscal Services; Refund of Revenue	\$1,500	\$636	\$4,581	\$289	-81%	-55%	-94%
	25300 Printing, Publishing, and Duplicating Services	\$30,115	\$35,111	\$29,234	\$31,493	5%	-10%	8%
	25400 Planning, Research, Development and Evaluation	\$0	\$0	\$148	\$0	n/a	n/a	-100%
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$18,427	n/a	n/a	n/a
	25890 Other Technology Services	\$0	\$0	\$0	\$30	n/a	n/a	n/a
	25920 Ditch Assessments	\$0	\$188	\$0	\$0	n/a	-100%	n/a
	25990 Other Support Services, Central	\$0	\$6,630	\$0	\$0	n/a	-100%	n/a
	25990.07 Unknown 2007 Account Code	\$0	\$6,630	\$0	\$0	n/a	-100%	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$785,655	\$1,166,391	\$1,137,912	\$1,180,309	50%	1%	4%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$8,496	\$13,550	\$21,067	\$22,081	160%	63%	5%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$138,162	\$165,560	\$187,770	\$260,618	89%	57%	39%
	26499 2007 Account Code - Other	\$24,579	\$136,285	\$165,439	\$118,589	382%	-13%	-28%
	26600 Operation and Maintenance of Plant Services; Security Services	\$2,168	\$2,760	\$3,893	\$5,950	174%	116%	53%
	26700 Operation and Maintenance of Plant Services; Insurance	\$38,074	\$191,931	\$133,229	\$52,781	39%	-72%	-60%
	27010 Student Transportation; Service Area Direction	\$16,077	\$46,012	\$55,690	\$51,971	223%	13%	-7%
	27100 Student Transportation; Vehicle Operation	\$217,431	\$260,380	\$256,651	\$283,896	31%	9%	11%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$276,472	\$601,182	\$548,866	\$597,750	116%	-1%	9%
	27400 Student Transportation; Purchase of School Buses	\$111,370	\$85,158	\$160,105	\$174,534	57%	105%	9%
	27500 Student Transportation; Insurance on Buses	\$28,116	\$39,963	\$26,081	\$15,974	-43%	-60%	-39%
	27900 Student Transportation; Other Student Transportation Services	\$35,494	\$77,282	\$101,707	\$76,810	116%	-1%	-24%
	31100 Food Services Operations; Service Area Direction	\$0	\$0	\$0	\$13,440	n/a	n/a	n/a
	31200 Food Services Operations; Food Preparation and Dispensing	\$181,938	\$226,018	\$249,768	\$232,389	28%	3%	-7%
	31400 Food Services Operations; Food Purchases	\$167,567	\$219,997	\$236,707	\$265,056	58%	20%	12%
	33100 Community Service Operations; Direction of Community Services	\$1,162	\$0	\$0	\$0	-100%	n/a	n/a
	33200 Community Recreation	\$0	\$42	\$2,529	\$2,211	n/a	> 500%	-13%
	33400 Athletic Coaches	\$70,589	\$142,040	\$125,633	\$127,147	80%	-10%	1%
	33940 Child Care Services	\$38,585	\$0	\$0	\$0	-100%	n/a	n/a
	33950 Step Ahead	\$21,336	\$670	\$0	\$0	-100%	-100%	n/a
	33990 Other Community Services; Other	\$52,768	\$7,164	\$30,469	\$6,471	-88%	-10%	-79%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$32,275	\$261,401	\$191,985	\$67,856	110%	-74%	-65%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$2,936	\$61,856	\$69,430	\$106,709	> 500%	73%	54%
Overhead and Operational Total		\$2,299,876	\$3,797,896	\$3,781,303	\$3,763,044	64%	-1%	0%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$229,696	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$149,104	\$138,203	\$161,216	\$100,202	-33%	-27%	-38%
	43000 Facilities Acquisition and Construction; Professional Services	\$14,962	\$65,365	\$22,451	\$9,935	-34%	-85%	-56%
	45100 Building Acquisition, Construction and Improvements	\$6,911	\$271,069	\$530,906	\$584,632	> 500%	116%	10%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$503,060	\$251,990	\$251,803	n/a	-50%	0%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$3,189	\$51,136	\$27,918	n/a	> 500%	-45%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$404,102	\$92,836	\$15,709	n/a	-96%	-83%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$246,359	\$315,669	\$203,037	\$281,033	14%	-11%	38%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$20,180	\$23,924	\$24,855	n/a	23%	4%
	51100 Debt Services; Principal on Debt; Bonds	\$210,000	\$0	\$0	\$0	-100%	n/a	n/a

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	52100 Debt Services; Interest on Debt; Bonds	\$42,790	\$0	\$0	\$0	-100%	n/a	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$548,165	\$1,070,514	\$410,000	\$460,000	-16%	-57%	12%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$564,874	\$1,173,548	\$1,212,798	n/a	115%	3%
Nonoperational Total		\$1,447,987	\$3,356,225	\$2,921,042	\$2,968,884	105%	-12%	2%
prorated								
	26491 2007 Account Code - PERF	\$106,337	\$231,954	\$222,861	\$113,695	7%	-51%	-49%
	26492 2007 Account Code - Social Security	\$472,604	\$740,162	\$733,423	\$416,494	-12%	-44%	-43%
	26493 2007 Account Code - Workmen's Compensation	\$29,708	\$14,667	\$5,719	\$0	-100%	-100%	-100%
	26494 2007 Account Code - Group Insurance	\$412,941	\$1,062,490	\$1,161,342	\$794,264	92%	-25%	-32%
	26496 2007 Account Code - Unemployment Compensation	\$4,720	\$0	\$2,530	\$0	-100%	n/a	-100%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$8,218	\$0	\$15,000	n/a	83%	n/a
prorated Total		\$1,026,311	\$2,057,491	\$2,125,874	\$1,339,454	31%	-35%	-37%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$6,836,030	\$10,703,610	\$10,998,815	\$11,009,033	61%	3%	0%	61.1%	54.5%	56.1%	54.5%
Student Instructional Support	\$449,327	\$1,498,138	\$1,636,903	\$2,335,408	420%	56%	43%	4.0%	7.6%	8.4%	11.6%
Overhead and Operational	\$2,454,939	\$4,067,794	\$4,045,814	\$3,886,382	58%	-4%	-4%	21.9%	20.7%	20.6%	19.2%
Nonoperational	\$1,447,987	\$3,358,556	\$2,921,042	\$2,968,884	105%	-12%	2%	12.9%	17.1%	14.9%	14.7%
Grand Total	\$11,188,284	\$19,628,097	\$19,602,574	\$20,199,707	81%	3%	3%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	65.1%	62.2%	64.5%	66.1%